



# STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

**Working Title**  
Bankruptcy Specialist

**Job Code Title**  
Program Specialist

**Pay Band**  
5a

**Job Code Number**  
131235

**Citizen Services and Resource Management Division**  
Collections Bureau  
Bankruptcy Unit

**Fair Labor Standards Act**  
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state agency liquor stores and administers the laws governing the sale, taxation, and licensing of alcoholic beverages and tobacco products; returns unclaimed property to its rightful owners; and determines how state taxes and liquor and tobacco laws apply to Indian Tribes and tribal members in Indian Country.

The Citizen Services and Resource Management Division (CSRM) administers the accounting, purchasing, safety, security, and statewide facility functions. The division also administers the call center, forms design, one-stop business licensing coordination, receipt and distribution of unclaimed property, and collections and bankruptcy functions. The Citizen Services and Resource Management Division includes the Financial and Asset Management Bureau, the Citizen Services Bureau, and the Collections Bureau. The Collections Bureau is responsible for the daily management of accounts receivable and collections. Services include establishing taxpayer payment plans, legal collection activity, phone collections, management of the state's bad debt program, and bankruptcy functions. The bureau includes the Collections Unit and the Bankruptcy Unit.

## **Job Responsibilities**

The Bankruptcy Specialist provides independent work involving bankruptcy filings, representing the agency at hearings, and researching debtor information. The incumbent participates in legal proceedings as a client, witness, and member of a team that may consist of attorneys, paralegals, and expert witnesses. The position reports to the Bankruptcy Unit Management and does not supervise other staff.

### **• Bankruptcy Investigations 60%**

1. Investigates bankruptcy filings to determine if the individual or entity owes taxes to Montana using knowledge of U.S. Bankruptcy Code and database research methods.
2. Reviews incoming case information to prioritize workload and ensure time constraints are met daily. Reads legal documents to determine deadlines and ensure the department responds within the time frame specified.
3. Reviews bankruptcy documents to determine if the department is a party by conducting computer research to determine if there is a tax debt owed. This research involves multiple databases and may require cross-referencing information obtained from sources outside of the department to locate records of unreported income subject to taxation as well as working extensively in the department's integrated tax system (GenTax) on bankruptcy accounts.

4. Determines the classification of the debt status such as secured, priority, or non-priority. Prepares the appropriate claim based on information such as the bankruptcy code, when the return was due, and if there are assets to attach.
  5. Works with the attorney to determine the approach to collection efforts and how to present information on the state's claim at hearing or examination. Analyzes information and prepares spreadsheets to detail amounts owed (taxes, penalties, fees) and assets.
  6. Prepares and files proofs of claim with the court to detail the debt owed to the state. Determines the amount owed and completes the form. As information changes, prepares amended claims or withdrawals. Prepares and files the appropriate documents electronically in the United States Bankruptcy Court's Pacer system.
  7. Reviews schedules and plans filed by debtors to ensure assets are accurately reported by investigating assets through the Internet, the Secretary of State's office, and other sources. Looks for signs of hidden assets or deliberate attempts to avoid taxes. Maintains bankruptcy files and documentation as necessary.
  8. Prepares the bankruptcy files electronically in the legal case management system and in hard file for submission to the department's bankruptcy agent for approval and signature.
  9. Investigates and sets up cases per the bankruptcy trustee's request for refund turnovers. Includes preparing and approving refunds to be sent to the trustee on behalf of the bankruptcy estate. Responsible for releasing refunds to taxpayers when no request for turnover indicated by bankruptcy trustee.
- **Hearings and Examinations 15%**
    1. Drafts reports, correspondence, and other documents for hearings or examinations. Ensures that documents comply with formatting and style requirements. Ensures that filing deadlines are met.
    2. Works with attorney in finalizing discovery documents such as interrogatories and requests for production. Determines relevant information necessary to establish key facts and the questions that will elicit these facts from the debtor. Responds to requests by gathering requested documents and identifying factual information from the case to provide knowledgeable and accurate responses.
    3. Reviews bankruptcy schedules, exhibits, and other documents for hearings in preparation for testifying. May consult with the attorney to determine whether the actions taken are defensible and warrant further action through the bankruptcy process.
    4. Prepares to be a witness for bankruptcy hearings by reviewing exhibits and potential questions.
    5. Attends taxpayer examinations as a member of the unit's bankruptcy team or independently to question individuals on issues of interest.
    6. Works with the attorney in preparing legal strategies for cases. Analyzes each case and discusses legal concerns and possible approaches such as settlement, request for summary judgment, or further pursuit of the case through the judicial process.
  - **Administrative Responsibilities 20%**
    1. Prepares department stipulations by adhering to the proper terminology established by the agency for settlement of bankruptcy matters.
    2. Conducts bankruptcy training for other department staff as required
    3. Researches all discharges and dismissals and determines the collection status of any remaining debt. Advises department personnel when bankruptcy matter is concluded and the appropriate action to be taken regarding any remaining debt. Determines if the debt should be taken out of bankruptcy and assigned to a collector or if it will be written off.
    4. Directs the application of bankruptcy payments as they apply to claims filed with the various bankruptcy courts.
  - **Other Duties as Assigned 5%**
    1. Performs other duties as assigned by the supervisor.

## **Job Requirements**

To perform successfully as a bankruptcy specialist, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; accountability; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal and interpersonal communication; customer service; conflict resolution; research; compiling, analyzing, and organizing data from multiple sources; understanding written information; following written and oral directions and instructions; and word processing, spreadsheet, database, and specialized legal software applications are required. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of federal and Montana Rules of Civil Procedure, administrative and court rules, and local or federal bankruptcy rules; legal and technical research using a wide range of databases; administrative and court rules, procedures, and operations; and codes for the federal, state, and administrative court systems.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a two-year degree in paralegal studies and three years of work experience.
  - Work experience should be made up of bankruptcy law.
  - Experience in GenTax and experience or training in database searches desirable.
  - Other combinations of education and experience will be evaluated on an individual basis.

## **Department Core Values**

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

## **Working Conditions**

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. At times, the incumbent will deal with angry, hostile, and difficult individuals. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. Work hours may exceed 40 hours per week from time to time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job involves travel in and out of state, which requires a valid Montana driver's license. Regular attendance as scheduled by the supervisor is required. This job cannot be performed at an alternate work site.

**Special requirements**

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

**This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.**

**Division Administrator Review:** The statements in this job profile are accurate and complete.

Signature: Steve Austin, Division Administrator      Date: January 2013

**Human Resource Director Review:** The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director      Date: January 2013

**Employee:** My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name (print): \_\_\_\_\_